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MEMORANDUM FOR THE RECORD

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Comments for the record re Office Memorandum to Chief, Management Staff from Acting Comptroller concerning Management Staff Report titled "Study of Technical Accounting Staff", 13 December 1956, to which there will be no formal reply.

Memo

Par.

No.

Management Staff Comment

- 1.a. Recommendation: The Chief/TAS study the advisability of establishing a system to keep a record of man-hours devoted to specific projects.

Reply: This seems to indicate that the study has been made.

- b. Recommendation: The Chief/TAS consult with each Staff member to whom a project is assigned in setting a target date for completion to which the Staff member may be expected to adhere.

Reply: This indicates that, in effect, this is the "current" practice. It was not the practice at the time of making the study preliminary to the Report.

- c. Recommendation: The Comptroller issue a directive to the Chief/TAS setting forth in specific terms the mission and/or functions of the TAS.

Reply: This states that this recommendation will be adopted. The statement that the original documentation to support the need for a staff (such as the TAS) clearly identified the mission and functions is in conflict with the statement of the Chief/TAS to the effect that the said documentation was merely for job evaluation. ANNEX IV, Tab K of the Report differs materially from the referenced documentation.

- d. Recommendation: The Chief/TAS refer back to its source for re-assignment to another component any project not qualifying as being the major responsibility of the TAS. (Implementation of this recommendation is in process.)

Reply: This is misleading. The recommended action has been followed only since the matter was directed to the attention of the Chief/TAS during the course of the study preliminary to the Report.

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- e. Recommendation: The Chief/TAS confer with the Chief/CM to effect an arrangement under which CM would assume responsibility for all detailed bookkeeping, preparation of intermediate statements, balance sheets, etc. of projects.

Reply: This is not strictly in accordance with the facts and/or information furnished IN CONFIDENCE by the Chief/CM. Factually, the recommendation was limited to "detailed bookkeeping, preparation of intermediate statements, balance sheets, etc." and made no mention of "closing books, tax returns, etc.", which were recognized as probably the responsibility of the Comptroller in connection with final liquidation statements necessary to his signing off on Administrative Plans. The estimate of the time expended in detailed accounting assistance to projects is questioned. Informationally, the Chief/CM advised, IN CONFIDENCE, that this matter had been discussed with TAS and that there seemed some reluctance on the part of TAS to relinquish any of the work being performed for CM. The recommendation for a conference between CM and TAS followed receipt of this information and was made in the hope that it might stimulate further conferences leading to CM assuming the work suggested.

- f. Recommendation: The Comptroller initiate the establishment of a committee representing each of the interested components to review and revise Regulations [] for the purpose of more specific delineation of responsibilities and elimination of overlapping missions and/or functions in the areas of common interest presently apparent in these Regulations.

Reply: This sets forth disagreement with the "background data" upon which the recommendation was based, goes into considerable detail with respect to specific projects undertaken by the TAS, and states that, in the view of the Acting Comptroller, no serious overlapping exists within Regulations [] as it appears in the Report). Certainly, there can be no disagreement with the correctness of the extracts quoted exactly from the Regulations as part of the background data. With respect to specific projects, a memorandum prepared by the Chief/TAS for discussion of a rough draft of the Report showed that 7 projects had been transferred to other components (although this was not brought to the attention of the Management Staff examiner at the time of collecting background data); that 2 other projects were the total responsibility of another component; and that many more were the joint responsibility of TAS and some other component. The background data listed 34 projects (including the above) which "in the opinion of the Management Staff" fall within the "areas of common interest" (a phrase suggested by the Chief/TAS) or whole responsibility of some component of the Agency other than TAS.

The reply of the Acting Comptroller also suggested that action to establish a committee for revision of Regulation []

"would more properly be for implementation by the Management Staff in keeping with the underlying objective of the subject recommendation to maintain action responsibility consistent with the missions of the respective components of the Agency". If this is intended to mean that, by Regulation, it is the responsibility of the Management Staff to establish the function of a component, there may not be much room for argument. But, if this is followed to the letter, then the Management Staff should have been requested to perform this action for the TAS at the time of its establishment. It is presumed that an action which might affect several components could be "initiated" by any of them. The recommendation was made as a courtesy to the Comptroller.



O&M Examiner

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